

LEGISLATURE OF NEBRASKA
NINETY-NINTH LEGISLATURE
FIRST SESSION
LEGISLATIVE BILL 582

Introduced by Raikes, 25

Read first time January 18, 2005

Committee: Revenue

A BILL

1 FOR AN ACT relating to county government; to amend sections 23-3203
2 and 77-414, Reissue Revised Statutes of Nebraska, and
3 sections 23-3202 and 77-422, Revised Statutes Supplement,
4 2004; to change requirements for the offices of county
5 assessor and county clerk acting as ex officio county
6 assessor; to change educational requirements; to
7 harmonize provisions; and to repeal the original
8 sections.
9 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 23-3202, Revised Statutes Supplement,
2 2004, is amended to read:

3 23-3202. No person, except the Property Tax
4 Administrator performing the assessment function pursuant to
5 section 77-1340, shall be eligible to file for or be appointed to
6 the office of county assessor or serve as deputy assessor in any
7 county of this state unless he or she holds a county assessor
8 certificate issued pursuant to section 77-422, and no such person
9 shall be eligible to file for or be appointed to the office of
10 county assessor in counties with a population of one hundred
11 thousand inhabitants or more unless he or she is a certified
12 general real estate appraiser under the Real Estate Appraiser Act
13 or is designated by the International Association of Assessing
14 Officers as a certified assessment evaluator, an assessment
15 administration specialist, or a residential evaluation specialist.

16 Sec. 2. Section 23-3203, Reissue Revised Statutes of
17 Nebraska, is amended to read:

18 23-3203. No person shall be eligible to file for,
19 assume, or be appointed to the office of county clerk acting as ex
20 officio county assessor unless he or she holds a county assessor
21 certificate issued pursuant to section 77-422, and no such person
22 shall be eligible to file for or be appointed to such office in
23 counties with a population of one hundred thousand inhabitants or
24 more unless he or she is a certified general real estate appraiser
25 under the Real Estate Appraiser Act or is designated by the
26 International Association of Assessing Officers as a certified
27 assessment evaluator, an assessment administration specialist, or a
28 residential evaluation specialist.

1 Sec. 3. Section 77-414, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 77-414. (1) The Property Tax Administrator shall:

4 ~~(1)~~ (a) Establish, implement, and maintain a ~~required~~
5 system of educational courses for the certification and
6 recertification of all holders of county assessor certificates; and

7 ~~(2)~~ (b) Establish the ~~required~~ educational standards and
8 criteria for certification and recertification of all holders of
9 county assessor certificates.

10 (2) For a person who holds a county assessor certificate
11 and who is a certified general real estate appraiser under the Real
12 Estate Appraiser Act or is designated by the International
13 Association of Assessing Officers as a certified assessment
14 evaluator, an assessment administration specialist, or a
15 residential evaluation specialist, the Property Tax Administrator
16 shall accept proof of maintaining such credential as sufficient to
17 qualify for recertification without having to complete the
18 educational courses or meet the educational standards and criteria
19 established under subsection (1) of this section.

20 (3) In order to promote compliance with the requirements
21 of this section, the Property Tax Administrator shall adopt and
22 promulgate, and from time to time amend or revise, rules and
23 regulations containing the necessary educational standards and
24 criteria for certification and recertification.

25 Sec. 4. Section 77-422, Revised Statutes Supplement,
26 2004, is amended to read:

27 77-422. (1) Upon the successful completion of the
28 examination by the applicant, a county assessor certificate shall

1 be issued to him or her.

2 (2) The Property Tax Administrator shall establish a
3 system for revocation or suspension of a certificate for failure to
4 maintain the educational standards and criteria and shall have the
5 power to revoke the certificate if the certificate holder has not
6 successfully met the educational requirements in section 77-414 or
7 has not maintained his or her credential as a certified general
8 real estate appraiser or other designation submitted when filing
9 for office under section 23-3202 or 23-3203. A copy of the
10 Property Tax Administrator's written order revoking or suspending a
11 certificate shall be mailed to the person within seven days after
12 the date of the order.

13 (3) Any person whose certificate has been revoked or
14 suspended may appeal the written order of the Property Tax
15 Administrator, within thirty days after the date of the order, to
16 the Tax Equalization and Review Commission in accordance with
17 section 77-5013.

18 Sec. 5. Original sections 23-3203 and 77-414, Reissue
19 Revised Statutes of Nebraska, and sections 23-3202 and 77-422,
20 Revised Statutes Supplement, 2004, are repealed.